

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A point of sale tax reporting system in an environment where a consumer purchases goods, the point of sale tax reporting system comprising:
  - at least one tax register located at a merchant or retailer location, said at least one tax register for processing consumer sales transaction data at the retailer location and computing use tax data to be indicated to an appropriate state agency based upon at least one of the location of a consumer or where the purchased goods are to be shipped, said at least one tax register forwarding said transaction data and use tax data to one of the state agency and a credit card processing company for processing, wherein the transaction data includes at least an amount of money received by the merchant or retailer from the consumer for the goods;
  - a first computer and corresponding first memory disposed at the state agency, the first computer and memory for receiving and storing the forwarded transaction data and use tax data from one of the credit card processing company and a merchant at the retailer location; and
  - a first communication link connecting at least one of (i) the tax register at the retailer location and (ii) the credit card processing company, to the first computer and memory at the state agency, said first communication link for permitting the tax register or credit card processing company to forward the transaction data and use tax data to said first computer and memory so that the transaction data and tax data from the retailer is automatically forwarded to the state agency and stored in the first memory in order to help enforce tax laws and prevent consumers or merchants from avoiding the payment of use tax,

wherein the transaction data further includes a transaction number, the transaction number enabling the consumer to confirm with the state agency whether the transaction has been properly reported.

2. (Original) The point of sale tax reporting system of claim 1, wherein the consumer purchases goods with one of a credit card, a debit card, and any form of electronic payment.

3. (Original) The point of sale tax reporting system of claim 1, wherein the first communication link is one of a digital packet switched network and a satellite network.

4. (Original) The point of sale tax reporting system of claim 1, wherein the system includes means at the retailer location for accessing a credit card company in response to the transaction so that the credit card company automatically charges the consumer's credit card with both the sales price and a use tax based upon a destination to which the consumer requests that the purchased goods be shipped.

5. (Original) The point of sale tax reporting system of claim 4, further including means for allowing the credit card company to forward use tax charged to the consumer to the state agency whereby the use tax, where appropriate, is automatically charged to the consumer, and where the use tax includes sales tax.

6. (Original) The point of sale tax reporting system of claim 1, wherein further including means for issuing a tax stamp receipt to a consumer as evidence of tax paid for attachment to a parcel.

7. (Original) The point of sale tax reporting system of claim 1, further including a digital data network provided so as to connect the retailer location to a consumer location where the

consumer is positioned, said digital data network for allowing the consumer to purchase goods from a retailer via said digital data network.

8. (Original) The point of sale tax reporting system of claim 1, wherein said link includes one of a telephone line, a digital data network, and a satellite wireless communication link.

9. (Currently Amended) A point of sale tax reporting system in an environment where a consumer purchases goods over a digital data network, the point of sale tax reporting system comprising:

the digital data network for enabling a consumer to purchase goods over the digital data network from a retailer;

at least a first computer or register located at a merchant or retailer location, said first computer or register for processing consumer sales transaction data at the retailer location and forwarding use tax data and transaction data for a transaction to one of a state authorized entity and a credit card processing company, where the transaction data includes at least an amount of money received or to be received by the merchant or retailer from the consumer for the transaction;

at least a second computer and corresponding memory disposed at the state authorized entity, the second computer and memory for receiving and storing forwarded use tax data and transaction data from one of the credit card processing company and a merchant at the retailer location; and

a first communication link connecting at least one of (i) the first computer or register at the retailer location and (ii) the credit card processing company, to the second computer and memory at the state authorized entity, said first communication link for permitting the first

computer or register, or the credit card processing company to forward the use tax data and the transaction data to said second computer and memory whereby the tax data from the retailer is automatically forwarded to the state authorized entity and stored in the memory in order to help enforce tax laws and prevent consumers or merchants from avoiding the payment of use tax.

wherein the transaction data further includes a transaction number, the transaction number enabling the consumer to confirm with the state agency whether the transaction has been properly reported.

10. (Previously Presented) The system of claim 9, wherein the first computer or register computes the tax data.

11. (Previously Presented) The system of claim 9, wherein the digital data network includes a packet switched digital data network

12. (Previously Presented) The system of claim 9, wherein the state authorized entity is a State Treasury.

13. (Previously Presented) The system of claim 9, further comprising means for charging a credit card of the consumer for the purchase of the goods and tax due thereon.

14. (Previously Presented) The system of claim 1, wherein the tax register comprises a PC-based point-of-sale system including a keyboard, credit card reader, bar code reader and receipt printer.

15. (Previously Presented) The point of sale tax reporting system of claim 1, wherein the register comprises a declining register.

16. (Previously Presented) The system of claim 1, further comprising means at the retailer for causing each of: (a) summaries of transactions to be provided; (b) a summary list of transactions to be provided; (c) a checking account of the retailer to be charged so that money is

taken from the checking account of the retailer based on the transaction data and tax data forwarded to the memory and the first computer.

17. (Currently Amended) A point of sale tax reporting system in an environment where a consumer purchases goods, the point of sale tax reporting system comprising:

a tax register located at a retailer, said tax register for processing consumer sales transaction data at the retailer and computing use tax data to be provided to an appropriate state agency based upon at least one of the location of a consumer and/or where the purchased goods are to be shipped, said tax register forwarding said transaction data and use tax data to one of the state agency and a credit card processing company for processing, wherein the transaction data includes at least an amount of money received by the retailer from the consumer for the goods;

a first computer and corresponding first memory, the first computer and memory for receiving and storing the forwarded transaction data and use tax data from one of the credit card processing company and a merchant at the retailer;

a first communication link connecting at least one of (i) the tax register at the retailer location and (ii) the credit card processing company, to the first computer and memory, said first communication link for permitting the tax register or credit card processing company to forward the transaction data and use tax data to said first computer and memory so that the transaction data and tax data from the retailer is automatically forwarded to and stored in the first memory in order to help enforce tax laws and prevent consumers or merchants from avoiding the payment of use tax; and

means at the retailer for causing each of: (a) summaries of transactions to be provided; (b) a summary list of transactions to be provided; (c) a checking account of the retailer to be

charged so that money is taken from the checking account of the retailer based on the transaction

data and tax data forwarded to the memory and the first computer,

wherein the transaction data further includes a transaction number, the transaction  
number enabling the consumer to confirm with the state agency whether the transaction has been  
properly reported.